United Nations ST/IC/2009/9/Add.1

Secretariat

24 March 2009

Information circular*

To: Staff members who are liable to pay income taxes to United States tax authorities on United Nations salaries and emoluments

From: The Controller

Subject: **Payment of 2008 income taxes**

Addendum

1. The purpose of the present addendum is to draw the attention of staff members who are liable to pay income taxes to United States tax authorities on United Nations salaries and emoluments to the subject of treatment of the 2008 economic stimulus payment.

2. The latest 2008 instructions from the Internal Revenue Service indicate that the economic stimulus payments have been classified as recovery rebate credits under the heading of refundable credits. In accordance with this reclassification, information circular ST/IC/2008/27 is hereby superseded by the present information circular.

3. Staff members are advised that they may retain the economic stimulus payments which they received from the United States Department of the Treasury in 2008. Staff members who did not qualify for the economic stimulus payments based on their 2007 federal income tax return may wish to check if they qualify for the recovery rebate credit based on their 2008 federal income tax return.

4. Computation of 2008 United Nations income tax reimbursements will not take the economic stimulus payments or recovery rebate credit into consideration.

* Expiration date of the present circular: 31 December 2009.

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